

**Boone County Regional Sewer District**  
**Income Statement Budget vs. Actual**  
January through June 2021

	<u>Jan - Jun 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401000 · Customer Fees</b>			
<b>401100 · User Fees</b>	2,414,563.39	2,403,888.00	100.4%
<b>401200 · Late Penalty Charge</b>	8,768.26	6,376.00	137.5%
<b>401300 · Connection Fees</b>	29,688.00	30,000.00	99.0%
<b>401400 · Inspection Fees</b>	5,110.00	2,002.00	255.2%
<b>401500 · Contracted Services</b>	11,470.21	15,000.00	76.5%
<b>Total 401000 · Customer Fees</b>	2,469,599.86	2,457,266.00	100.5%
<b>415000 · Interest Income</b>			
<b>415300 · Interest Inc-MMkt</b>	1,467.79	1,830.00	80.2%
<b>415500 · Interest Inc-Cking</b>	160.88	210.00	76.6%
<b>415700 · Interest Inc-SRF</b>	27.93	0.00	100.0%
<b>Total 415000 · Interest Income</b>	1,656.60	2,040.00	81.2%
<b>498000 · Miscellaneous Income</b>	2,170.00	0.00	100.0%
<b>Total Income</b>	2,473,426.46	2,459,306.00	100.6%
<b>Expense</b>			
<b>501000 · Personnel Expenses</b>			
<b>501110 · Salary - Administrative</b>	132,113.56	145,560.00	90.8%
<b>501120 · Overtime - Administrative</b>	1,686.89	2,198.00	76.7%
<b>501210 · Salary - Operations</b>	255,587.68	263,576.00	97.0%
<b>501220 · Overtime - Operations</b>	16,002.21	15,750.00	101.6%
<b>501230 · Standby Compensation</b>	11,919.84	11,032.00	108.0%
<b>501235 · Shift Differential</b>	600.00	626.00	95.8%
<b>501240 · Salary - Temporary</b>	0.00	3,998.00	0.0%
<b>501300 · Uniform - Safety Gear</b>	674.48	5,452.00	12.4%
<b>501400 · FICA - Employer</b>	34,384.09	35,174.00	97.8%
<b>501500 · Worker's Compensation</b>	9,558.18	12,052.00	79.3%
<b>501600 · Medical Insurance</b>	53,376.74	58,524.00	91.2%
<b>501650 · Life Insurance</b>	760.96	816.00	93.3%
<b>501700 · Dental Insurance</b>	3,055.23	3,721.00	82.1%
<b>501800 · Long Term Disability</b>	1,603.30	1,680.00	95.4%
<b>501900 · Retirement - BCRSD Contribu...</b>	29,888.08	32,732.00	91.3%
<b>502100 · Employee Assistance Program</b>	0.00	124.00	0.0%
<b>502200 · Safety Incentive Expense</b>	0.00	300.00	0.0%
<b>Total 501000 · Personnel Expenses</b>	551,211.24	593,315.00	92.9%
<b>520000 · Materials &amp; Supplies</b>			
<b>520100 · Postage</b>	2,067.00	1,748.00	118.2%

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<b>520300 · Office Supplies</b>			
520400 · Work from Home	0.00	502.00	0.0%
520300 · Office Supplies - Other	1,371.30	1,252.00	109.5%
<b>Total 520300 · Office Supplies</b>	1,371.30	1,754.00	78.2%
<b>520600 · Printing &amp; Duplicating</b>	23.52	502.00	4.7%
520900 · Computer Supplies	4,422.02	502.00	880.9%
521300 · Building Supplies	599.30		
<b>Total 520000 · Materials &amp; Supplies</b>	8,483.14	4,506.00	188.3%
<b>530000 · Bond Issuance &amp; Admin Fees</b>			
532000 · SRF Bond Issuance Exp S&D	48,770.18	51,048.00	95.5%
535000 · Rocheport Loan Admin Fee	42.00	22.00	190.9%
<b>Total 530000 · Bond Issuance &amp; Admin ...</b>	48,812.18	51,070.00	95.6%
<b>540000 · Dues, Training, Seminars</b>			
540200 · Dues	3,365.00	2,692.00	125.0%
540400 · Seminars	0.00	3,750.00	0.0%
540600 · Training	210.00	4,298.00	4.9%
540000 · Dues, Training, Seminars - Ot...	160.00		
<b>Total 540000 · Dues, Training, Seminars</b>	3,735.00	10,740.00	34.8%
<b>545000 · Utilities</b>			
<b>545100 · Telephone &amp; Alarm Monthly F...</b>			
545110 · Mobile Phones and Ipads	6,968.52	5,276.00	132.1%
545120 · Land lines - Office and Alar...	7,433.51	7,702.00	96.5%
545130 · Omnisite Alarm Fees	5,523.43	2,752.00	200.7%
545140 · Rocky Fork WWTP Internet	599.88	626.00	95.8%
<b>Total 545100 · Telephone &amp; Alarm Mon...</b>	20,525.34	16,356.00	125.5%
<b>545200 · Utilities Systems</b>			
545201 · Systems Electric	73,538.24	77,498.00	94.9%
545203 · Systems Natural Gas	2,428.44	1,252.00	194.0%
545205 · Systems - Water	1,509.59	1,102.00	137.0%
545210 · Systems - Trash	1,360.08	352.00	386.4%
<b>Total 545200 · Utilities Systems</b>	78,836.35	80,204.00	98.3%

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<b>545500 · Utilities Building</b>			
545501 · Building - Electric	1,571.85	1,324.00	118.7%
545505 · Building - Water & Sewer	254.88	235.00	108.5%
545507 · Building Trash	632.90	776.00	81.6%
545509 · Building - Natural Gas	692.36	998.00	69.4%
<b>Total 545500 · Utilities Building</b>	<b>3,151.99</b>	<b>3,333.00</b>	<b>94.6%</b>
<b>Total 545000 · Utilities</b>	<b>102,513.68</b>	<b>99,893.00</b>	<b>102.6%</b>
<b>550000 · Equipment Expenses</b>			
550100 · Gasoline	13,004.31	19,252.00	67.5%
550300 · Mileage	0.00	150.00	0.0%
550400 · Vehicle & Equip Repairs & Ma...	11,264.85	12,502.00	90.1%
550500 · Computer Repairs & Maintena...	1,322.62		
550000 · Equipment Expenses - Other	401.84		
<b>Total 550000 · Equipment Expenses</b>	<b>25,993.62</b>	<b>31,904.00</b>	<b>81.5%</b>
<b>550700 · Systems Repairs and Maintena...</b>			
550705 · Shop Supplies			
550706 · Safety Equip - Covid	2,789.32	4,252.00	65.6%
550705 · Shop Supplies - Other	2,595.70	1,702.00	152.5%
<b>Total 550705 · Shop Supplies</b>	<b>5,385.02</b>	<b>5,954.00</b>	<b>90.4%</b>
<b>550710 · Treatment Costs</b>			
550711 · Equipment Rental WWTP	1,459.31	1,252.00	116.6%
550713 · Lab Supplies	3,146.17	4,252.00	74.0%
550714 · Chemicals	1,030.70	2,250.00	45.8%
550715 · Sludge Disposal	34,409.70	24,998.00	137.6%
550716 · Lab Analysis	5,499.89	6,000.00	91.7%
550718 · Equipment Replacemnt-trea...	32,132.41	30,000.00	107.1%
550719 · Construction & Materials -Tr...	4,914.29	2,250.00	218.4%
<b>Total 550710 · Treatment Costs</b>	<b>82,592.47</b>	<b>71,002.00</b>	<b>116.3%</b>
<b>550750 · Collection Systems</b>			
550751 · Equipment Rental Collectio...	0.00	3,750.00	0.0%
550753 · Locates - MO One Call	1,787.40	3,000.00	59.6%
550754 · Pressurized System Parts	31,213.69	39,998.00	78.0%
550755 · Mapping	0.00	3,672.00	0.0%
550756 · Equipment Replacemnt-Coll...	11,199.56	17,498.00	64.0%
550758 · Construction & Mat-Collecti...	7,113.62	9,998.00	71.2%
550759 · Back-up Rehabilitation	2,220.91	12,000.00	18.5%
<b>Total 550750 · Collection Systems</b>	<b>53,535.18</b>	<b>89,916.00</b>	<b>59.5%</b>

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<b>550790 · Contract Operations</b>			
<b>550791 · Hartsburg</b>	0.00	0.00	0.0%
<b>Total 550790 · Contract Operations</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total 550700 · Systems Repairs and Mai...</b>	141,512.67	166,872.00	84.8%
<b>551000 · Wholesale Treatment</b>	507,851.27	509,941.00	99.6%
<b>552000 · Headquarters Repair &amp; Maint</b>	0.00	9,248.00	0.0%
<b>560000 · Contractual Services</b>			
<b>560100 · Insurance</b>	22,800.84	24,000.00	95.0%
<b>560300 · Legal Fees</b>	113,619.00	41,002.00	277.1%
<b>560500 · Engineering &amp; Surveys</b>	16,531.81	10,748.00	153.8%
<b>560700 · Outside Services</b>	2,902.01	3,150.00	92.1%
<b>560900 · Land Rent</b>	100.00	100.00	100.0%
<b>561500 · Equipment Service Contracts</b>	8,243.09	9,000.00	91.6%
<b>561700 · Audit</b>	9,350.00	4,583.00	204.0%
<b>561900 · Answering Service</b>	903.75	1,552.00	58.2%
<b>562100 · Temporary Labor Services</b>	0.00	2,498.00	0.0%
<b>562200 · Management Contract - County</b>	2,026.72	2,498.00	81.1%
<b>562300 · Computer Billing Services BEC</b>	43,149.80	39,386.00	109.6%
<b>562400 · Contract Service-GIS Develop...</b>	0.00	14,186.00	0.0%
<b>562500 · Contract Services - Finance</b>	4,960.94	12,502.00	39.7%
<b>562600 · Contract Service - Misc</b>	0.00	4,376.00	0.0%
<b>562700 · Mowing Contract</b>	3,133.50	20,002.00	15.7%
<b>Total 560000 · Contractual Services</b>	<u>227,721.46</u>	<u>189,583.00</u>	<u>120.1%</u>
<b>565000 · Miscellaneous</b>			
<b>565100 · Public Notices</b>	62.35	998.00	6.2%
<b>565200 · DNR Connection Fee</b>	5,493.66	2,498.00	219.9%
<b>565300 · Recording and Permit Fees</b>	1,145.00	900.00	127.2%
<b>565400 · Annual Meeting</b>	275.00	72.00	381.9%
<b>565500 · Subscriptions</b>	510.10	548.00	93.1%
<b>565600 · Newsletter Expense</b>			
<b>565601 · Digital Newsletter</b>	0.00	750.00	0.0%
<b>565600 · Newsletter Expense - Other</b>	3,379.27	2,498.00	135.3%
<b>Total 565600 · Newsletter Expense</b>	<u>3,379.27</u>	<u>3,248.00</u>	<u>104.0%</u>
<b>565700 · Administrative Expense</b>	473.85	1,500.00	31.6%
<b>565800 · Contingency</b>	0.00	24,998.00	0.0%
<b>565900 · Bank Service Charges</b>	632.30	750.00	84.3%
<b>565000 · Miscellaneous - Other</b>	588.00		
<b>Total 565000 · Miscellaneous</b>	<u>12,559.53</u>	<u>35,512.00</u>	<u>35.4%</u>
<b>566000 · Bad Debt Write Off</b>	0.00	17,498.00	0.0%

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<b>580000 · Depreciation</b>			
<b>580200 · Depreciation-Furniture &amp; Fix</b>	2,026.92	6,124.00	33.1%
<b>580300 · Depreciation-Mach &amp; Equip</b>	13,588.29	35,275.00	38.5%
<b>580500 · Depreciation-Bldg Add</b>	566.64	569.00	99.6%
<b>580600 · Depreciation-Vehicles</b>	21,345.00	21,064.00	101.3%
<b>580700 · Depreciation-Trmnt Plants</b>	300,203.10	311,452.00	96.4%
<b>580800 · Depreciation-Collection Syste...</b>	316,730.40	308,325.00	102.7%
<b>581100 · Depreciation-Floor</b>	105.48	103.00	102.4%
<b>Total 580000 · Depreciation</b>	<u>654,565.83</u>	<u>682,912.00</u>	<u>95.8%</u>
<b>585000 · Interest Expense</b>			
<b>585200 · Lease Purchase Int Exp</b>	0.00	1,016.00	0.0%
<b>585300 · Rocheport Loan Int Exp</b>	70.98	70.00	101.4%
<b>585500 · SRF Interest Expense S&amp;D</b>	114,616.71	131,958.00	86.9%
<b>Total 585000 · Interest Expense</b>	<u>114,687.69</u>	<u>133,044.00</u>	<u>86.2%</u>
<b>Total Expense</b>	<u>2,399,647.31</u>	<u>2,536,038.00</u>	<u>94.6%</u>
<b>Net Ordinary Income</b>	73,779.15	(76,732.00)	(96.2)%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>850000 · Other Expenses</b>			
<b>852000 · Loss on Demolition of Plant</b>	0.00	41,002.00	0.0%
<b>853000 · Gain/Loss on Machinery &amp; Eq...</b>	0.00	0.00	0.0%
<b>Total 850000 · Other Expenses</b>	<u>0.00</u>	<u>41,002.00</u>	<u>0.0%</u>
<b>Total Other Expense</b>	<u>0.00</u>	<u>41,002.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>(41,002.00)</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>73,779.15</u></u>	<u><u>(117,734.00)</u></u>	<u><u>(62.7)%</u></u>